

**STATE OF MONTANA  
BOARD OF PUBLIC ACCOUNTANTS  
301 South Park  
P.O. Box 200513  
Helena, Montana 59620-0513  
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APPLICATION FOR REGISTRATION/RENEWAL OFFICE/CORPORATION/PARTNERSHIP

**Person in Charge of Firm:** \_\_\_\_\_  
**MT CPA Certificate/License #:** \_\_\_\_\_  
**Business Name:** \_\_\_\_\_  
**Business Address:** \_\_\_\_\_  
\_\_\_\_\_

Under the Montana Accountancy Law, each office established or maintained for the practice of public accounting in this state must be registered. In addition, each corporation or partnership engaged in the practice of public accounting in this state must be registered. **Applications are due by March 31.**

1. Telephone No: (\_\_\_\_) \_\_\_\_\_

Date office established: \_\_\_\_\_

2. If a multi-office firm, list all offices located within the state:

Street Address	City	Zip	Telephone No.
_____	_____	_____	_____
_____	_____	_____	_____

3. The office is a:

\_\_\_\_\_ Sole Proprietorship \_\_\_\_\_ Partnership \_\_\_\_\_ Corporation

\_\_\_\_\_ Other (Specify) \_\_\_\_\_

4. **If the firm is a sole proprietorship or if the firm's owners are 100% licensed CPAs or PAs, skip to Question #5.**

According to 37-50-330, Montana Code Annotated, firms must comply with the ownership requirements in order to register. All persons with ownership interest must actively participate in the business of the firm.

What is the total number of LICENSED OWNERS of the firm both in and outside Montana? \_\_\_\_\_

What is the total Number of NON-LICENSED OWNERS of the firm both in and outside Montana? \_\_\_\_\_

- a) Of the firm's **equity capital**, what percentage is held or has been received by the total number of non-licensed owners? \_\_\_\_\_%
  - b) Of the firm's **voting rights**, what percentage is held by the total number of non-licensed owners? \_\_\_\_\_%
  - c) Are all persons with an ownership interest who are not licensed and hold a professional license, registration, or certification issued by this state or another jurisdiction in compliance with the requirements for that license, registration or certification? \_\_\_\_\_ Yes \_\_\_\_\_ No
  - d) Does any non-licensed owner have ultimate responsibility for the performance of any audit, review, or compilation of financial statements or other forms of attestation related to financial information? \_\_\_\_\_ No  
\_\_\_\_\_ Yes ( List name and title) \_\_\_\_\_
5. Professional Corporations in Montana are required to submit a copy of the Articles of Incorporation (if not already on file) and a copy of the Annual Report submitted to the Secretary of State's Office. [Section 35-4-209 (2), MCA]
6. Attach a list of all officers and Montana permit holders, including their Certificate/License numbers, who are members or employees of your office.

**NO FEE IS REQUIRED FOR OFFICE REGISTRATION.**

I certify that the aforementioned information is true and correct to the best of my knowledge and belief.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date